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§10–208.

(a) In addition to the modification under § 10–207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(b) The subtraction under subsection (a) of this section includes:

(1) if the child is a State resident at the time of adoption, reasonable and necessary adoption fees, court costs, attorney fees, and other expenses not exceeding:

(i) \$6,000 that a parent incurs in the adoption of a child who the State determines is a child with a special need, as described in § 473(c)(1) and (2) of the Social Security Act, if the adoption is made through a private, nonprofit, licensed adoption agency or a public child welfare agency; and

(ii) \$5,000 that a parent incurs in the adoption of a child without a special need as provided under item (i) of this item; and

(2) if the child is not a State resident at the time of adoption, reasonable and necessary adoption fees, court costs, attorney fees, and other expenses not exceeding:

(i) \$3,000 that a parent incurs in the adoption of a child who the State determines is a child with a special need, as described in § 473(c)(1) and (2) of the Social Security Act, if the adoption is made through a private, nonprofit, licensed adoption agency, or a public child welfare agency; and

(ii) \$2,000 that a parent incurs in the adoption of a child without a special need as provided under item (i) of this item.

(c) (1) The subtraction under subsection (a) of this section includes expenses that a blind individual or an employer of a blind individual incurs in providing a human or mechanical reader for the individual, if the individual has permanent impairment of both eyes with central visual acuity:

(i) of 20/200 or less in the better eye, with corrective glasses;
or

(ii) of more than 20/200 if there is a field defect in which the peripheral field is limited so that the widest diameter of visual field subtends an angular distance no greater than 20 degrees on the better eye.

(2) The total amount of the reading service expenses under paragraph (1) of this subsection may not exceed:

(i) \$1,000 of expenses that an employer incurs for a reader used in the course of a blind individual's employment; and

(ii) to the extent that an expense is not allowed as a medical expense under § 213 of the Internal Revenue Code, \$5,000 of the expenses that a blind individual incurs for personal use or use in employment.

(d) (1) In this subsection:

(i) "enhanced agricultural management equipment" means:

1. a planter or drill that:

A. is commonly known as a "no-till" planter or drill;

B. is designed to minimize the disturbance of the soil in planting crops;

2. liquid manure soil injection equipment that is designed to inject manure into the soil to reduce nutrient runoff;

3. a deep no-till ripper that does not invert the soil profile and is used to address compaction in high residue cropping systems;

4. poultry or livestock manure spreading equipment used by a farm owner or tenant on farmland in accordance with a nutrient management plan prepared by an individual licensed by the Secretary of Agriculture in accordance with Title 8, Subtitle 8 of the Agriculture Article if the manure spreading equipment is used:

A. to spread poultry manure and bedding from normal poultry production with a capability of being calibrated to 1 ton per acre; or

B. to apply solid or liquid livestock waste;

5. vertical tillage equipment used to incorporate livestock manure or poultry litter into the soil;

6. a global positioning system device used for management of agricultural nutrient applications; and

7. an integrated optical sensing and nutrient application system that measures crop status and applies the crop's nitrogen requirements at variable rates based on predicted in-season yield potential for the crop and the predicted responsiveness of the crop to additional nitrogen; and

(ii) "enhanced agricultural management equipment" includes equipment that attaches to or is pulled by equipment listed in item (i) of this paragraph.

(2) Except as provided in paragraph (3) of this subsection, the subtraction under subsection (a) of this section includes 100% of the expenses that a taxpayer incurs to buy and install enhanced agricultural management equipment if:

(i) the equipment has a useful life of at least 4 years;

(ii) the taxpayer:

1. bought the equipment:

A. after December 31, 1985, if the equipment is a planter or drill;

B. after December 31, 1989, if the equipment is liquid manure soil injection equipment;

C. after December 31, 1997, if the equipment is poultry or livestock manure spreading equipment;

D. after December 31, 2001, if the equipment is a deep no-till ripper that does not invert the soil profile; or

E. after December 31, 2012, if the equipment is a global positioning system device used for management of agricultural nutrient applications or an integrated optical sensing and nutrient application system;

2. owns the equipment for at least 3 years after the taxable year in which the subtraction is made; and

3. uses the equipment in agricultural production; and

(iii) for liquid manure soil injection equipment, the equipment is:

1. used on land upon which farm products, as defined under § 10–601 of the Agriculture Article, are raised; and

2. not used to inject sludge into the soil.

(3) The subtraction under subsection (a) of this section includes 50% of the expenses that a taxpayer incurs to buy and install enhanced agricultural management equipment that is vertical tillage equipment used to incorporate livestock manure or poultry litter into the soil if:

(i) the equipment has a useful life of at least 4 years; and

(ii) the taxpayer:

1. bought the equipment after December 31, 2012;

2. owns the equipment for at least 3 years after the taxable year in which the subtraction is made; and

3. uses the equipment in agricultural production.

(4) To qualify for the subtraction under paragraphs (2) and (3) of this subsection, a taxpayer shall file a statement from the Department of Agriculture certifying compliance with the requirements of this section.

(5) If the subtraction allowed under paragraphs (2) and (3) of this subsection exceeds the Maryland taxable income that is computed without the modification allowed under this subsection and the subtraction is not used for the taxable year, the excess may be carried over to succeeding taxable years, not to exceed 5, until the full amount of the subtraction is used.

(e) The subtraction under subsection (a) of this section includes expenses for household and dependent care services not exceeding the dollar limit allowed under § 21(c) of the Internal Revenue Code and determined without reference to the percentage limitation in § 21(a)(2) of the Internal Revenue Code.

(f) The subtraction under subsection (a) of this section includes the fair market value of any artistic, literary, or musical creation or other artwork donated to and accepted by a museum in the State that is open to the general public if:

- (1) the value is not deductible from federal adjusted gross income;
- (2) at least 50% of total income for the current or prior taxable year is derived from the sale of artwork that the individual produced;
- (3) an independent appraiser verifies the fair market value; and
- (4) the adjustment for the artwork is not more than 50% of the individual's gross income in the calendar year of the donation.

(g) (1) (i) In this subsection the following words have the meanings indicated.

(ii) "Farm product" means a farm product, as defined in § 10–601 of the Agriculture Article, that:

- 1. is grown or raised primarily to be sold;
- 2. A. the farmer donates to a gleaning cooperative;
or
B. the farmer allows to be harvested or collected, free of charge, by a gleaning cooperative; and
- 3. is suitable for human consumption when donated.

(iii) "Gleaning cooperative" means a nonprofit organization that is:

- 1. tax exempt under § 501 of the Internal Revenue Code; and
- 2. organized and operated to provide and distribute food free of charge to needy individuals, including unemployed and low income individuals.

(iv) "Wholesale market value" means the value of donated farm products based on the wholesale market price of the farm product in the nearest regional market during the calendar week in which the donation is made, determined without consideration of grade or quality of the product, as if the quantity of the product donated were marketable.

(2) The subtraction under subsection (a) of this section includes the amount by which:

(i) the wholesale market value, determined as of the date of the donation, of farm products donated by an individual during the taxable year to a gleaning cooperative; exceeds

(ii) the amount attributable to the donated farm products that the individual claims as a deduction for a charitable contribution under § 170 of the Internal Revenue Code.

(3) To qualify for the subtraction under paragraph (2) of this subsection, an individual shall file with the individual's income tax return:

(i) a written statement from the gleaning cooperative that receives the farm products that certifies:

1. the quantity of the donated farm products received;
and

2. that the donated farm products will be used exclusively to provide free food to needy individuals and will not be transferred in exchange for money, other property, or services; and

(ii) a written statement from the Maryland Department of Agriculture, using such market data as is deemed suitable by the Secretary of that Department, that certifies the wholesale market value of the donated farm products.

(h) Repealed.

(i) (1) The subtraction under subsection (a) of this section includes twice the amount of expenses for reforestation or timber stand improvement activity on 3 to 1,000 acres of commercial forest land, exclusive of federal funds.

(2) Of the amount under paragraph (1) of this subsection:

(i) 50% may be claimed in the taxable year in which the Department of Natural Resources issues an initial certificate of reforestation or timber stand improvement; and

(ii) 50% may be claimed in the taxable year in which the Department of Natural Resources issues a final certificate of reforestation or timber stand improvement.

(i-1) (1) The subtraction under subsection (a) of this section includes an amount equal to the amount specified in paragraph (3) of this subsection if an individual is a qualifying volunteer fire, rescue, or emergency medical services member for the taxable year, as determined under paragraph (2) of this subsection.

(2) An individual is a qualifying volunteer fire, rescue, or emergency medical services member for the taxable year eligible for the subtraction modification under this subsection if the individual:

(i) is an active member of:

1. a bona fide Maryland fire, rescue, or emergency medical services organization;

2. an auxiliary organization of a bona fide Maryland fire, rescue, or emergency medical services organization;

3. the United States Coast Guard Auxiliary;

4. the Maryland Defense Force; or

5. the Maryland Civil Air Patrol;

(ii) serves the organization in a volunteer capacity without compensation, except nominal expenses or meals;

(iii) 1. qualifies for active status during the taxable year under:

A. a volunteer fire, rescue, or emergency medical services personnel or auxiliary length of service award program operated by a county or municipal corporation of the State, if the length of service award program requires for active status qualification a minimum of 50 points per year and that points be earned in at least two different categories; or

B. a point system established by a county or municipal corporation that does not operate a volunteer fire, rescue, or emergency medical services personnel or auxiliary length of service award program or by the United States Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol, to identify active members of a volunteer fire, rescue, or emergency medical services organization or auxiliary organization, if the point system requires for active status qualification a minimum of 50 points per year and that points be earned in at least two different categories;

2. has maintained active status for at least 25 years under a volunteer fire, rescue, or emergency medical services personnel or auxiliary length of service award program or a point system established in lieu of a length of service award program;

3. is a member of the National Guard or other reserve component of the United States armed forces who has been ordered into active military service and who serves on active duty in the armed forces of the United States during the taxable year; or

4. is a civilian or a member of the Merchant Marine on assignment in support of the armed forces of the United States during the taxable year in an area designated as a combat zone by executive order of the President; and

(iv) will have been an active member of a bona fide Maryland fire, rescue, or emergency medical services organization, an auxiliary organization of a bona fide Maryland fire, rescue, or emergency medical services organization, or the United States Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol for at least 36 months during the last 10 calendar years by December 31 of the taxable year.

(3) The amount of the subtraction under paragraph (1) of this subsection is equal to:

(i) \$4,750 for a taxable year beginning after December 31, 2017, but before January 1, 2019;

(ii) \$5,000 for a taxable year beginning after December 31, 2018, but before January 1, 2020;

(iii) \$6,000 for a taxable year beginning after December 31, 2019, but before January 1, 2021;

(iv) \$6,500 for a taxable year beginning after December 31, 2020, but before January 1, 2022; and

(v) \$7,000 for a taxable year beginning after December 31, 2021.

(4) (i) Each fire, rescue, or emergency medical services organization or auxiliary organization shall:

1. maintain a record of the points earned by each individual during each calendar year;

2. provide each member a report identifying the number of points earned in each category by February 15 of the following year; and

3. provide a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this subsection to the Maryland State Firemen's Association by May 1 of the following year.

(ii) An individual may not qualify for the subtraction under this subsection based on membership in the United States Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol unless the United States Coast Guard Auxiliary, the Maryland Defense Force, or the Maryland Civil Air Patrol:

1. maintains a record of the points earned by each individual during each calendar year;

2. provides each member a report identifying the number of points earned in each category by February 15 of the following year; and

3. provides a report that includes the names, Social Security numbers, and points earned by those members qualifying for the subtraction modification under this subsection to the Comptroller on or before October 1 of each year.

(5) To qualify for the subtraction modification under this subsection, an individual shall attach to the individual's income tax return a copy of the report provided by the organization under paragraph (4) of this subsection.

(6) On or before October 1 of each year, the Maryland State Firemen's Association shall submit to the Department of Public Safety and Correctional Services and the Office of the Comptroller a report stating the participation in the point system by the various local subdivisions with the names and Social Security numbers of individuals who qualified for the subtraction modification under this subsection for the preceding taxable year.

(7) (i) A person may not knowingly make or cause any false statement or report to be made in any application or in any document required under this subsection.

(ii) Any person who violates or attempts to violate any provision of subparagraph (i) of this paragraph shall be subject to a fine of \$1,000.

(i-2) (1) Except as provided in paragraph (2) of this subsection, the subtraction under subsection (a) of this section includes the gross income of a child included in a parent's gross income under § 1(g)(7) of the Internal Revenue Code.

(2) The subtraction under paragraph (1) of this subsection does not apply for any child who, under § 10-805(b) of this title:

(i) is required to file an income tax return for the taxable year;
or

(ii) would have been required to file an income tax return for the taxable year if the parent had not elected the application of § 1(g)(7) of the Internal Revenue Code.

(j) (1) The subtraction under subsection (a) of this section includes unreimbursed automobile travel expenses for volunteer service:

(i) to a nonprofit volunteer fire company;

(ii) to an organization whose principal purpose is to provide medical, health, or nutritional care and to which a contribution is deductible under § 170 of the Internal Revenue Code; or

(iii) to provide assistance, other than transportation, to a handicapped individual, as defined under § 190 of the Internal Revenue Code, who is enrolled as a student in a community college of the State.

(2) The amount of the travel expenses under paragraph (1) of this subsection shall be:

(i) computed using the standard mileage rate allowed for unreimbursed automobile travel expenses under § 162 of the Internal Revenue Code; and

(ii) reduced by the amount of unreimbursed automobile travel expenses claimed as an itemized deduction for the same organization on the federal tax return under § 170 of the Internal Revenue Code.

(k) The subtraction under subsection (a) of this section includes the amount of salary or wages paid for which a deduction is not allowed under § 280C(a) of the Internal Revenue Code, not exceeding the credit allowed for targeted jobs under § 51 of the Internal Revenue Code.

(l) (1) The subtraction under subsection (a) of this section includes an amount equal to the amount specified in paragraph (3) of this subsection if an individual is a qualifying police auxiliary or reserve volunteer for the taxable year, as determined under paragraph (2) of this subsection.

(2) An individual is a qualifying police auxiliary or reserve volunteer for the taxable year eligible for the subtraction modification under this subsection if the individual:

(i) is an active member of a bona fide Maryland police agency;

(ii) serves the organization in a volunteer capacity without compensation, except nominal expenses or meals;

(iii) 1. qualifies for active status during the taxable year under a police auxiliary or reserve volunteer program approved by the Police Training and Standards Commission in conjunction with the Maryland Association of Counties and the Maryland Municipal League, that includes uniform systems for qualification and record keeping, if the program is incorporated into the police agency's rules and regulations;

2. has maintained active status for at least 25 years under the police auxiliary or reserve volunteer program;

3. is a member of the National Guard or other reserve component of the United States armed forces who has been ordered into active military service and who serves on active duty in the armed forces of the United States during the taxable year; or

4. is a civilian or a member of the Merchant Marine on assignment in support of the armed forces of the United States during the taxable year in an area designated as a combat zone by executive order of the President; and

(iv) will have been an active member of a bona fide police agency for at least 36 months during the last 10 calendar years by December 31 of the taxable year.

(3) The amount of the subtraction under paragraph (1) of this subsection is equal to:

(i) \$4,500 for a taxable year beginning after December 31, 2016, but before January 1, 2018;

(ii) \$4,750 for a taxable year beginning after December 31, 2017, but before January 1, 2019; and

(iii) \$5,000 for a taxable year beginning after December 31, 2018.

(4) Each police agency shall:

(i) maintain a record of the activities of each police auxiliary or reserve volunteer during the calendar year;

(ii) provide each member a report by February 15 of the following year indicating that the member qualified during the preceding calendar year; and

(iii) provide a report that includes the names, Social Security numbers, and a certification that the individual qualified for the subtraction modification under this section.

(5) To qualify for the subtraction modification under this subsection, an individual shall attach to the individual's income tax return a copy of the report provided by the police agency under paragraph (4) of this subsection.

(6) On or before October 1 of each year, the police agency shall submit to the Department of Public Safety and Correctional Services and the Office of the Comptroller a report listing the names and Social Security numbers of individuals who qualified for the subtraction modification under this subsection for the preceding taxable year.

(7) (i) A person may not knowingly make or cause any false statement or report to be made in any application or in any document required under this subsection.

(ii) Any person who violates or attempts to violate any provision of subparagraph (i) of this paragraph shall be subject to a fine of \$1,000.

(m) Repealed.

(n) (1) (i) In this subsection the following words have the meanings indicated.

(ii) "Account holder" has the meaning stated in § 18–1901 of the Education Article.

(iii) “Contributor” means an individual who contributes funds to a Maryland Senator Edward J. Kasemeyer Prepaid College Trust account under Title 18, Subtitle 19 of the Education Article.

(iv) “Qualified higher education expenses” has the meaning stated in § 529 of the Internal Revenue Code.

(2) The subtraction under subsection (a) of this section includes the amount of advance payments of qualified higher education expenses made by an account holder or a contributor during the taxable year as provided under a prepaid contract in accordance with the Maryland Senator Edward J. Kasemeyer Prepaid College Trust.

(3) Subject to paragraph (4) of this subsection, for each prepaid contract, the subtraction under paragraph (2) of this subsection may not exceed \$2,500 for any taxable year.

(4) The amount disallowed as a subtraction under this subsection for any taxable year as a result of the limitation under paragraph (3) of this subsection shall be treated as having been made in the next succeeding taxable year and, subject to the \$2,500 annual limitation for each prepaid contract, may be carried over to succeeding taxable years until the full amount of the advance payments has been allowed as a subtraction.

(o) (1) (i) In this subsection the following words have the meanings indicated.

(ii) “Account holder” means an account holder as defined in § 18–19A–01 or § 18–19B–01 of the Education Article.

(iii) “Contributor” means an individual who contributes funds to a Maryland Senator Edward J. Kasemeyer College Investment Plan or Broker–Dealer College Investment Plan account under Title 18, Subtitle 19A or Subtitle 19B of the Education Article.

(iv) “Investment account” means an investment account as defined in § 18–19A–01 or § 18–19B–01 of the Education Article.

(v) “Qualified designated beneficiary” means a qualified designated beneficiary as defined in § 18–19A–01 or § 18–19B–01 of the Education Article.

(2) (i) Except as provided in subparagraph (ii) of this paragraph and subject to the limitation under paragraph (3) of this subsection, the subtraction

under subsection (a) of this section includes the amount contributed by an account holder or a contributor during the taxable year to an investment account.

(ii) The subtraction under subparagraph (i) of this paragraph may not be taken if the account holder received a State contribution under § 18–19A–04.1 of the Education Article during the taxable year.

(3) (i) Subject to paragraph (4) of this subsection, for each account holder or contributor for all investment accounts maintained in the Maryland Senator Edward J. Kasemeyer College Investment Plan and the Maryland Broker–Dealer College Investment Plan for the same qualified designated beneficiary, the subtraction under paragraph (2) of this subsection may not exceed \$2,500 for any taxable year per qualified designated beneficiary.

(ii) For purposes of the limitation under this paragraph, each spouse on a joint return shall be treated separately.

(4) Subject to the \$2,500 annual limitation for each account holder or contributor for each qualified designated beneficiary, the amount disallowed as a subtraction under this subsection for any taxable year as a result of the limitation under paragraph (3) of this subsection may be carried over until used to the next 10 succeeding taxable years as a subtraction.

(p) (1) In this subsection, “health care facility” has the meaning stated in § 19–114 of the Health – General Article.

(2) The subtraction under subsection (a) of this section includes 100% of the expenses that a taxpayer incurs to buy and install handrails in an existing elevator in a health care facility or other building in which at least 50% of the space is used for medical purposes.

(q) (1) (i) In this subsection the following words have the meanings indicated.

(ii) “Nitrogen removal technology” has the meaning stated in § 9–1108 of the Environment Article.

(iii) “On–site sewage disposal system” has the meaning stated in § 9–1108 of the Environment Article.

(2) The subtraction under subsection (a) of this section includes the amount by which the cost difference between a conventional on–site sewage disposal system and a system that utilizes nitrogen removal technology exceeds the amount

of assistance the Department of the Environment provides the homeowner under § 9-1108 of the Environment Article.

(r) The subtraction under subsection (a) of this section includes any payment to an individual made as a result of a foreclosure settlement negotiated by the Attorney General.

(s) (1) In this subsection the following words have the meanings indicated.

(2) (i) “Qualified conservation program expenses” means amounts expended by an individual during the taxable year related to an application for the Forest Conservation and Management Program within the Department of Natural Resources.

(ii) “Qualified conservation program expenses” includes the costs associated with hiring a professional land surveyor and the preparation of a land management program for the conserved property.

(3) The subtraction allowed under subsection (a) of this section includes up to \$500 of qualified conservation program expenses paid by an individual who applies to enter into a forest conservation and management plan with the Department of Natural Resources, if the application is approved by the Department.

(t) (1) Subject to paragraph (2) of this subsection, the subtraction under subsection (a) of this section includes 100% of the costs of health insurance that a taxpayer incurs on behalf of another individual if the other individual and taxpayer are recognized by the State as lawfully married.

(2) The subtraction under paragraph (1) of this subsection may not exceed the cost of a health insurance premium that:

(i) is paid by the taxpayer or the employer of the taxpayer to provide coverage for the taxpayer’s spouse; and

(ii) is subject to federal income tax under the Internal Revenue Code.

(u) (1) (i) In this subsection the following words have the meanings indicated.

(ii) 1. “Foster parent” means an individual approved by a local department to provide 24-hour care for a foster child in the home where the individual resides.

2. “Foster parent” includes a kinship parent.

3. “Foster parent” does not include a treatment foster parent licensed by a child placement agency.

(iii) “Kinship parent” has the meaning stated in § 5–534 of the Family Law Article.

(iv) “Local department” means a department of social services in a county or the Montgomery County Department of Health and Human Services.

(2) Subject to the requirements of this subsection, the subtraction under subsection (a) of this section includes 100% of the unreimbursed expenses that a foster parent incurs on behalf of a foster child.

(3) (i) The subtraction allowed under paragraph (2) of this subsection includes only an expense that the local department approves as necessary.

(ii) The subtraction under paragraph (2) of this subsection may not include an expense for which the foster parent receives an allowance or a reimbursement from any public or private agency.

(4) On or before October 1 of each year, the Department of Human Services shall submit to the Comptroller a list of approved foster parents.

(5) The subtraction allowed under paragraph (2) of this subsection may not exceed \$1,500.

(v) (1) (i) In this subsection the following words have the meanings indicated.

(ii) “ABLE account contributor” means an individual who contributes money to an ABLE account as defined in § 18–19C–01 of the Education Article.

(iii) “Designated beneficiary” means a designated beneficiary as defined in § 18–19C–01 of the Education Article.

(iv) “Qualified disability expenses” has the meaning stated in § 18–19C–01 of the Education Article.

(2) Subject to the limitation under paragraph (3) of this subsection, the subtraction under subsection (a) of this section includes the amount contributed

by an ABLE account contributor during the taxable year to an ABLE account under the Maryland ABLE Program.

(3) (i) Subject to paragraph (4) of this subsection, for each ABLE account contributor under the Maryland ABLE Program, the subtraction under paragraph (2) of this subsection may not exceed \$2,500 for any taxable year per qualified designated beneficiary.

(ii) For purposes of the limitation under this paragraph, each spouse on a joint return shall be treated separately.

(4) Subject to the \$2,500 annual limitation for each ABLE account contributor per qualified designated beneficiary, any amount disallowed as a subtraction under this subsection for any taxable year as a result of the limitation under paragraph (3) of this subsection may be carried over until used to the next 10 succeeding taxable years as a subtraction.

(w) (1) (i) In this subsection the following words have the meanings indicated.

(ii) “Organ” means all or part of an individual’s liver, kidney, pancreas, intestine, lung, or bone marrow.

(iii) “Qualified expenses” means any unreimbursed travel expenses, lodging expenses, or lost wages.

(2) The subtraction under subsection (a) of this section includes up to \$7,500 of the qualified expenses paid or incurred by a living individual during the taxable year that are attributable to the donation of one or more of the individual’s organs to another individual for organ transplantation.

(x) (1) In this subsection, “eligible teacher” means an individual who is a kindergarten through grade 12 classroom teacher in an elementary or secondary school in the State on a full-time basis for an academic year ending during the taxable year.

(2) Subject to paragraph (3) of this subsection, the subtraction allowed under subsection (a) of this section includes up to \$250 of the unreimbursed expenses paid or incurred by an eligible teacher during a taxable year for the purchase of classroom supplies if the supplies are used by:

(i) students in the classroom; or

(ii) the eligible teacher to prepare for or during classroom teaching.

(3) The amount allowed as a subtraction under paragraph (2) of this subsection does not include an expense that is subtracted from federal adjusted gross income under § 62 of the Internal Revenue Code.

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